

**3790 Department of Parks and Recreation**

**FUND CONDITION STATEMENTS**

	2005-06*	2006-07*	2007-08*
<b>0263 Off-Highway Vehicle Trust Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$81,702	\$93,309	\$59,463
Prior year adjustments	-2,708	-	-
Adjusted Beginning Balance	\$78,994	\$93,309	\$59,463
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
120900 Off-Highway Vehicle Fees	4,870	3,500	3,500
140600 State Beach and Park Service Fees	2,891	2,500	2,500
150300 Income From Surplus Money Investments	3,765	1,000	1,000
152300 Misc Revenue Frm Use of Property & Money	917	300	300
161000 Escheat of Unclaimed Checks & Warrants	62	-	-
161400 Miscellaneous Revenue	15	10	10
163000 Settlements/Judgments(not Anti-trust)	1	-	-
164200 Parking Violations	105	10	10
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	31	9	9
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8352.6	21,912	18,530	18,530
FO0265 From Conservation and Enforcement Services Account, Off-Highway Vehicle Trust Fund per Item 3790-401, Budget Acts of 2005, 2006, and 2007	42,150	31,900	31,900
Total Revenues, Transfers, and Other Adjustments	<u>\$76,719</u>	<u>\$57,759</u>	<u>\$57,759</u>
Total Resources	\$155,713	\$151,068	\$117,222
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	76	238	366
3790 Department of Parks and Recreation			
State Operations	34,319	41,255	42,311
Local Assistance	18,008	18,964	18,000
Capital Outlay	10,001	31,148	-
Total Expenditures and Expenditure Adjustments	<u>\$62,404</u>	<u>\$91,605</u>	<u>\$60,677</u>
FUND BALANCE	\$93,309	\$59,463	\$56,545
Reserve for economic uncertainties	93,309	59,463	56,545
<b>0265 Conservation and Enforcement Services Account, Off-Highway Vehicle Trust</b>			
<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	\$1,276	\$300	\$300
Transfers and Other Adjustments:			
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8352.8	40,874	31,600	31,600
TO0263 To Off-Highway Vehicle Trust Fund per Item 3790-401, Budget Acts of 2005, 2006, and 2007	-42,150	-31,900	-31,900
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	-	-	-
<b>0392 State Parks and Recreation Fund <sup>s</sup></b>			

\* Dollars in thousands, except in Salary Range.

**3790 Department of Parks and Recreation**

	2005-06*	2006-07*	2007-08*
BEGINNING BALANCE	\$8,345	\$5,030	\$2,424
Prior year adjustments	5,000	-	-
Adjusted Beginning Balance	<u>\$13,345</u>	<u>\$5,030</u>	<u>\$2,424</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
140600 State Beach and Park Service Fees	67,429	75,200	75,200
150300 Income From Surplus Money Investments	1,972	300	300
152300 Misc Revenue Frm Use of Property & Money	11,923	12,000	12,000
160600 Sale of State's Public Lands	-	20	20
161000 Escheat of Unclaimed Checks & Warrants	2	-	-
161400 Miscellaneous Revenue	319	936	936
164200 Parking Violations	925	300	300
Transfers and Other Adjustments:			
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Item 3790-012-0061, Budget Acts of 2005, 2006, and 2007	26,649	26,649	26,649
FO0062 From Highway Users Tax Account, Transportation Tax Fund per Item 3790-011-0062, Budget Acts of 2005, 2006, and 2007	3,400	3,400	3,400
Total Revenues, Transfers, and Other Adjustments	<u>\$112,619</u>	<u>\$118,805</u>	<u>\$118,805</u>
Total Resources	\$125,964	\$123,835	\$121,229
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	236	238	-
3790 Department of Parks and Recreation (State Operations)	120,698	121,173	121,173
Total Expenditures and Expenditure Adjustments	<u>\$120,934</u>	<u>\$121,411</u>	<u>\$121,173</u>
FUND BALANCE	\$5,030	\$2,424	\$56
Reserve for economic uncertainties	5,030	2,424	56
<b>0449 Winter Recreation Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$231	\$107	\$75
Prior year adjustments	-116	-	-
Adjusted Beginning Balance	<u>\$115</u>	<u>\$107</u>	<u>\$75</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
125600 Other Regulatory Fees	310	325	325
150300 Income From Surplus Money Investments	20	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$330</u>	<u>\$325</u>	<u>\$325</u>
Total Resources	\$445	\$432	\$400
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1	-	-
3790 Department of Parks and Recreation (State Operations)	337	357	390
Total Expenditures and Expenditure Adjustments	<u>\$338</u>	<u>\$357</u>	<u>\$390</u>
FUND BALANCE	\$107	\$75	\$10
Reserve for economic uncertainties	107	75	10
<b>3077 California Main Street Program Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161400 Miscellaneous Revenue	-	\$175	\$175
Total Revenues, Transfers, and Other Adjustments	-	\$175	\$175

\* Dollars in thousands, except in Salary Range.

### 3790 Department of Parks and Recreation

	2005-06*	2006-07*	2007-08*
Total Resources	-	\$175	\$175
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	-	175	175
Total Expenditures and Expenditure Adjustments	-	\$175	\$175
FUND BALANCE	-	-	-
<b>8017 California Missions Foundation Fund <sup>N</sup></b>			
BEGINNING BALANCE	\$272	\$289	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
200000 Miscellaneous Revenue	18		
Total Revenues, Transfers, and Other Adjustments	\$18	-	-
Total Resources	\$290	\$289	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1730 Franchise Tax Board (State Operations)	1	-	-
3790 Department of Parks and Recreation (Local Assistance)	-	289	-
Total Expenditures and Expenditure Adjustments	\$1	\$289	-
FUND BALANCE	\$289	-	-

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